

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

**ATTORNEY MONTHLY FEE STATEMENT COVER SHEET**  
**FOR THE PERIOD AUGUST 1, 2023 THROUGH AUGUST 31, 2023**

In re Cyxtera Technologies Inc., *et al.*

Applicant: Deloitte Tax LLP, Tax Services  
Provider

Case No. 23-14853 (JKS)

Client: Debtors and Debtors in Possession

Chapter 11

Case Filed: June 4, 2023

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION  
UNDER PENALTY OF PERJURY PURSUANT TO 28 U.S.C. § 1746.

RETENTION ORDER ATTACHED.

<u>/s/ Jeffrey van Gelder</u>	<u>11/29/2023</u>
Jeffrey van Gelder	Date

<p style="text-align: center;"><b>SECTION I</b> <b>FEE SUMMARY</b></p>
--

Summary of Amounts Requested for the Period  
August 1, 2023 through August 31, 2023 (the “**Compensation Period**”)

Fee Total	\$317,703.00
Disbursement Total	\$0.00
Total Fees Plus Disbursements	\$317,703.00

Summary of Amounts Requested for Previous Periods

Total Previous Fees and Expenses Requested:	\$496,351.26
Total Fees and Expenses Allowed to Date:	\$397,242.61
Total Retainer Remaining:	\$0.00
Total Holdback:	\$99,108.65
Total Received by Applicant:	\$0.00

<b>Name of Professional</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fee</b>
Bates, John	Partner/Principal	1.8	\$960.00	\$1,728.00
Boyle, Matthew	Partner/Principal	68.3	\$960.00	\$65,568.00
Fonseca, Mike	Partner/Principal	1.7	\$960.00	\$1,632.00
Forrest, Jonathan	Partner/Principal	4.4	\$960.00	\$4,224.00
Huston, Michael	Partner/Principal	0.7	\$960.00	\$672.00
Rohrs, Jane	Managing Director	0.5	\$960.00	\$480.00
Sullivan, Brian	Managing Director	16.9	\$960.00	\$16,224.00
Van Gelder, Jeff	Partner/Principal	49.9	\$960.00	\$47,904.00
Jett, Kevin	Senior Manager	15.7	\$815.00	\$12,795.50
Newport, Cathy	Senior Manager	2.3	\$815.00	\$1,874.50
Serrano, Alfredo	Senior Manager	44.9	\$815.00	\$36,593.50
Hybl, Claire	Manager	23.6	\$700.00	\$16,520.00
Pittman, Preston	Manager	2.1	\$700.00	\$1,470.00
Chapple, Joshua	Senior Consultant	4.3	\$545.00	\$2,343.50
Regnier, Lin	Senior Consultant	108.6	\$545.00	\$59,187.00
Taylor, Joe	Senior Consultant	66.6	\$545.00	\$36,297.00
Bachu, Anish	Consultant	5.7	\$445.00	\$2,536.50
Petersen, Cam	Consultant	21.3	\$445.00	\$9,478.50
Gutierrez, Dalia	Consultant	0.7	\$250.00	\$175.00
<b>TOTALS</b>		<b>440.0</b>		<b>\$317,703.00</b>

**SECTION II**  
**SUMMARY OF SERVICES**

<b>Services Rendered</b>	<b>Hours</b>	<b>Fee</b>
Firm Retention	0.7	\$175.00
Tax Restructuring Services	439.3	\$317,528.00
<b>SERVICES TOTALS</b>	<b>467.8</b>	<b>\$317,703.00</b>

**SECTION IV  
CASE HISTORY**

- (1) Date cases filed: June 4, 2023
- (2) Chapter under which case commenced: Chapter 11
- (3) Date of retention: August 8, 2023, effective as of June 4, 2023. See **Exhibit A**.  
If limit on number of hours or other limitations to retention, set forth: N/A
- (4) Summarize in brief the benefits to the estate and attach supplements as needed:<sup>1</sup>
  - (a) The Applicant prepared multi-year taxable income projections under various potential restructuring scenarios, as well as subsidiary tax stock basis calculations, for use in cash tax and tax attribute reduction modeling.
  - (b) The Applicant rendered all other services set forth on the invoices attached hereto as **Exhibit B**.<sup>2</sup>
- (5) Anticipated distribution to creditors:
  - (a) Administration expense: Paid in full.
  - (b) Secured creditors: To be paid in accordance with the *Fourth Amended Joint Plan of Reorganization of Cyxtera Technologies, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 694, Exhibit A] (the "**Plan**").
  - (c) Priority creditors: To be paid in accordance with the Plan.
  - (d) General unsecured creditors: To be paid in accordance with the Plan.
- (6) Final disposition of case and percentage of dividend paid to creditors: This is the third monthly fee statement.

---

<sup>1</sup> The following summary is intended to highlight the general categories of services the Applicant rendered on behalf of the Debtors and for the benefit of the estates; it is not intended to itemize each and every professional service which the Applicant performed.

<sup>2</sup> The invoice attached hereto as **Exhibit B** contains detailed descriptions of the services rendered and expenses incurred by the Applicant during the Compensation Period.

**Exhibit A**

**Retention Order**



Order Filed on August 8, 2023  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)**

**KIRKLAND & ELLIS LLP**  
**KIRKLAND & ELLIS INTERNATIONAL LLP**  
Edward O. Sassower, P.C. (admitted *pro hac vice*)  
Christopher Marcus, P.C. (admitted *pro hac vice*)  
Derek I. Hunter (admitted *pro hac vice*)  
601 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 446-4800  
Facsimile: (212) 446-4900  
edward.sassower@kirkland.com  
christopher.marcus@kirkland.com  
derek.hunter@kirkland.com

**COLE SCHOTZ P.C.**  
Michael D. Sirota, Esq.  
Warren A. Usatine, Esq.  
Felice R. Yudkin, Esq.  
Court Plaza North, 25 Main Street  
Hackensack, New Jersey 07601  
Telephone: (201) 489-3000  
msirota@coleschotz.com  
wusatine@coleschotz.com  
fyudkin@coleschotz.com

*Co-Counsel for Debtors and Debtors in Possession*

In re:

CYXTERA TECHNOLOGIES, INC., *et al*

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-14853 (JKS)

(Jointly Administered)

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.kccellc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.

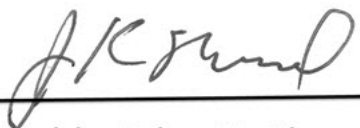


23148532308080000000000005

**ORDER AUTHORIZING THE DEBTORS  
TO RETAIN AND EMPLOY DELOITTE TAX LLP  
AS TAX SERVICES PROVIDER EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered three (3) through nine (9), is  
**ORDERED.**

**DATED: August 8, 2023**

  
\_\_\_\_\_  
Honorable John K. Sherwood  
United States Bankruptcy Court



(Page | 3)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

---

Upon the *Debtors' Application for Entry of an Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date* (the "Application"),<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an order (this "Order") authorizing the Debtors to employ and retain Deloitte Tax LLP ("Deloitte Tax") as their tax services provider, effective as of the Petition Date, pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 all as more fully described in the Application; and upon the van Gelder Declaration; and upon the First Day Declaration; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found, based on the representations made in the Application and the van Gelder Declaration, that (a) Deloitte Tax does not hold or represent an interest adverse to the Debtors' estates and (b) Deloitte Tax is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and this Court having found that sufficient cause exists for the relief set forth herein; and this Court having found that the Debtors' notice of the Application was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application and determined that the

---

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

(Page | 4)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

---

legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED** as set forth herein.
2. The Debtors are authorized pursuant to sections 327(a) and 328(a) of the Bankruptcy Code to retain and employ Deloitte Tax as tax services provider on the terms and conditions set forth in the Engagement Agreements attached hereto as **Exhibit 1** and **Exhibit 2**, respectively, to the extent set forth herein, effective as of the Petition Date.
3. The terms and conditions of the Engagement Agreements, including without limitation, the compensation structures, are reasonable and are hereby approved in all respects, as modified by this Order.
4. Deloitte Tax shall file interim and final fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these chapter 11 cases with the Court, in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, and any applicable orders of this Court.
5. Deloitte Tax shall include in its fee applications, among other things, contemporaneous time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors in one-tenth hour increments. Notwithstanding anything to the contrary contained in the Application, van Gelder Declaration, or the Engagement Agreements, Deloitte Tax's interim and final applications for compensation and reimbursement of actual

(Page | 5)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

---

expenses shall be subject to review under the reasonableness standard in section 330 of the Bankruptcy Code.

6. In the event that the rates of compensation for the services increase from the rates disclosed for services in the Application or the Engagement Agreements, Deloitte Tax will provide at least ten (10) business days' notice prior to the effective date of such increases to the Debtors, the U.S. Trustee, and the Committee, and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increases pursuant to section 330 of the Bankruptcy Code.

7. Notwithstanding anything in the Engagement Agreements to the contrary, the respective Indemnification Provisions set forth in the Engagement Agreements are hereby approved, subject to the following modifications with respect to the services performed thereunder from the Petition Date through the effective date of any chapter 11 plan:

- a. neither Deloitte Tax nor any Deloitte Entity shall be entitled to indemnification pursuant to the Engagement Agreements for services, unless such services and the indemnification therefor are approved by this Court;
- b. notwithstanding subparagraph (a) above or any provisions of the Engagement Agreements to the contrary, the Debtors shall have no obligation to indemnify any Deloitte entity or Deloitte Tax for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Deloitte entity's or Deloitte Tax's gross negligence, willful misconduct, self-dealing, fraud, breach of fiduciary duty, or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of any Deloitte entity's or Deloitte Tax's contractual obligations, unless this Court determines that indemnification would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for

(Page | 6)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

---

which a Deloitte entity or Deloitte Tax should not receive indemnity under the terms of the Engagement Agreements, as modified by this Order; and

- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these chapter 11 cases, any Deloitte entity believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Engagement Agreements, as modified by this Order, a Deloitte entity must file an application therefor in this Court, and the Debtors may not pay any such amounts to the Deloitte entity before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time during which the Court shall have jurisdiction over any request by the Deloitte entity for compensation and expenses by such Deloitte entity for indemnification and is not a provision limiting the duration of the Debtors' obligation to indemnify.

8. Notwithstanding anything in the Engagement Agreements to the contrary, the Engagement Agreements are hereby approved, subject to the following modifications with respect to services performed under the Engagement Agreements after the Petition Date and prior to the effective date of any chapter 11 plan:

- a. the last sentence of paragraph 1(c) of the General Business Terms attached to each Engagement Agreement shall be deemed deleted and replaced with the following:

Nothing contained in these terms shall alter in any way the duties imposed by law on Deloitte Tax in respect of the Services provided under the Engagement Letter. It is understood and agreed that Deloitte Tax is an independent contractor and that Deloitte Tax is not, and will not be considered to be, an agent, partner, or representative of the Client. Neither party shall act or represent itself, directly or by implication, in any such capacity or in any manner assume or create an obligation on behalf of, or in the name of, the other.

- b. The second sentence of Section 3 of the General Business Terms to the Engagement Agreements shall be deemed deleted.
- c. Section 6 of the General Business Terms to the Engagement Agreements setting forth the limitation on liability shall be deemed deleted.

(Page | 7)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

---

- d. Section 9 of the General Business Terms to the Engagement Agreements shall be deemed deleted.

9. If Deloitte Tax seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Application and/or the Engagement Agreements, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Deloitte Tax's own applications, both interim and final, and such invoices and time records shall be in compliance with Local Rule 2016-1(f) and shall be subject to the U.S. Trustee guidelines and approval of the Bankruptcy Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330 (a)(3)(C) of the Bankruptcy Code.

10. Notwithstanding anything in the Application to the contrary, Deloitte Tax shall seek reimbursement from the Debtors' estates for its engagement-related expenses at Deloitte Tax's actual cost paid.

11. If the Debtors and Deloitte Tax enter into any supplemental agreements, engagement agreements, or statements of work for additional services, the Debtors will file any such supplemental agreements, engagement agreements, or statements of work with the Court and serve the same upon the applicable notice parties. Absent any objection filed within fourteen (14) days after the filing and service of any such supplemental agreement, engagement agreements, or statement of work, Deloitte Tax shall be deemed authorized and approved to provide and be compensated for such additional services pursuant to this Order and the terms of such supplemental agreement, engagement agreement, or statement of work. If any parties object

(Page | 8)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

---

to such proposed supplemental agreement, engagement agreement, or statement of work, the Debtors will promptly schedule a hearing before the Court within ten (10) days of receipt of any such objection or as soon thereafter as is practicable. Any additional services shall be subject to the provisions of this Order.

12. Notwithstanding anything in the Application or the Engagement Agreements to the contrary, Deloitte Tax shall, to the extent that Deloitte Tax uses the services of third-party subcontractors, who are not a subsidiary of, or otherwise affiliated with, Deloitte Tax (collectively, the “Contractors”) in these chapter 11 cases, Deloitte Tax shall (i) pass through the cost of such Contractors to the Debtors at the same rate that Deloitte Tax pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for Deloitte Tax, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

13. Notwithstanding anything in the Application, the van Gelder Declaration, or the Engagement Agreements to the contrary, Deloitte Tax shall file a notice with the Court in the event that it has determined to suspend and/or terminate its services for the Debtors under the terms of the Engagement Agreements, as modified by this Order, ten (10) days prior to the effective date of such suspension or termination.

14. Notwithstanding anything in the Application, the van Gelder Declaration, or the Engagement Agreements to the contrary, this Court shall have exclusive jurisdiction over Deloitte Tax’s engagement hereunder with respect to services performed prior to the effective date of any plan of reorganization of the Debtors, unless such jurisdiction is relinquished.

(Page | 9)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

---

15. Deloitte Tax shall coordinate with the Debtors to minimize unnecessary duplication of efforts regarding their services and those other professionals will be providing to the Debtors in these chapter 11 cases.

16. Deloitte Tax will only bill 50 percent for non-working travel and shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any of Deloitte Tax's fee applications in these cases.

17. Deloitte Tax will provide all monthly fee statements, interim fee applications, and its final fee application in "LEDES" or "Excel" format to the U.S. Trustee.

18. To the extent that there may be any inconsistency between the terms of the Application, the van Gelder Declaration, the Engagement Agreements, and this Order, the terms of this Order shall govern.

19. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the Local Rules are satisfied by such notice.

20. The Debtors and Deloitte Tax are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

21. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

**Exhibit B**

**Invoice**



Document Page 17 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

***Preparation of Fee Applications***

08/24/2023

Gutierrez, Dalia	Organize data period June 4, 2023 through July 31, 2023 in preparation for the monthly fee application.	\$250.00	0.7	\$175.00
Subtotal for Preparation of Fee Applications:			0.7	\$175.00

***Tax Restructuring Services***

08/01/2023

Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss current status of restructuring engagement, bid deadline and timing and status of tax restructuring model.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss impacts of lease payments projections on future taxable income projections in tax model.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to calculate potential interest haircut under Tax Code section 382(l)(5) (limitation on net operating loss carryforwards), related to post-bankruptcy limitations on the use of Cyxtera's tax attributes.	\$960.00	1.7	\$1,632.00
Boyle, Matt	Call with J. Forrest, JV. Gelder (Deloitte) to discuss Gibson Dunn and First Lien lender requests regarding potential tax implications of various transaction structure alternatives.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss current status of updates to taxable income and cash tax projection model.	\$960.00	0.4	\$384.00
Chapple, Joshua	Continue to update to the tax attribute utilization schedules to incorporate into the projection of cash taxes in the tax debt restructuring model.	\$545.00	2.2	\$1,199.00

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/01/2023				
Chapple, Joshua	Update to the tax attribute utilization schedules to incorporate into the projection of cash taxes in the tax debt restructuring model.	\$545.00	2.1	\$1,144.50
Forrest, Jonathan	Call with M. Boyle, JV. Gelder (Deloitte) to discuss Gibson Dunn and First Lien lender requests regarding potential tax implications of various transaction structure alternatives.	\$960.00	1.1	\$1,056.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss updates to the state restructuring in place attribute reduction model.	\$700.00	0.4	\$280.00
Regnier, Lin	Review updates to interest expense projection through 2029 for the potential draw of an additional exit debt facility.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to net operating loss utilization through 2029 under various restructuring scenarios for purpose of estimating cash taxes.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Call with A. Serrano (Deloitte) to provide a status update on roll out of recognized built in losses in cash tax forecast.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Provide review comments on recognized built-in loss calculations in bankruptcy model.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Research federal income tax treatment of recognized built-in losses under Tax Code section 1374 (tax imposed on certain built-in gains and losses).	\$815.00	0.4	\$326.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss updates to the state restructuring in place attribute reduction model.	\$960.00	0.4	\$384.00
Sullivan, Brian	Review draft state tax model for recapitalization scenario with certain valuation amount.	\$960.00	1.8	\$1,728.00
Sullivan, Brian	Review draft state tax model for recapitalization scenario with alternative valuation amount.	\$960.00	1.7	\$1,632.00

Document Page 19 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/01/2023				
Taylor, Joe	Call with A. Serrano (Deloitte) to provide a status update on roll out of recognized built in losses in cash tax forecast.	\$545.00	0.3	\$163.50
Taylor, Joe	Update cash tax projection for interest expense on second lien take back debt.	\$545.00	0.4	\$218.00
Taylor, Joe	Clear M. Boyle's (Deloitte) comments and suggestions in cash tax projections with respect to the depreciation and amortization roll out.	\$545.00	0.9	\$490.50
Taylor, Joe	Update model for variance identified in attribute reduction model regarding depreciation and amortization expenses projections provided by A. Shah (Cyxtera).	\$545.00	0.8	\$436.00
Van Gelder, Jeff	Call with M. Boyle, J. Forrest (Deloitte) to discuss Gibson Dunn and First Lien lender requests regarding potential tax implications of various transaction structure alternatives.	\$960.00	1.1	\$1,056.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss current status of updates to taxable income and cash tax projection model.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to calculate potential interest haircut under Tax Code section 382(l)(5) (limitation on net operating loss carryforwards), related to post-bankruptcy limitations on the use of Cyxtera's tax attributes.	\$960.00	1.7	\$1,632.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss current status of restructuring engagement, bid deadline and timing and status of tax restructuring model.	\$960.00	0.9	\$864.00

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/01/2023				
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss impacts of lease payments projections on future taxable income projections in tax model.	\$960.00	1.1	\$1,056.00
08/02/2023				
Bachu, Anish	Prepare updates to deliverable illustrating the federal income tax consequences under a restructuring in place scenario.	\$445.00	1.1	\$489.50
Bachu, Anish	Meeting with A. Serrano (partial), J. Taylor (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$445.00	2.1	\$934.50
Bachu, Anish	Call with J. Taylor (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$445.00	0.9	\$400.50
Boyle, Matt	Call with B. Sullivan, C. Hybl, JV. Gelder, J. Forrest and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$960.00	0.4	\$384.00
Boyle, Matt	Draft e-mail response to H. Xu (Cyxtera) regarding tax diligence request list received from potential buyer's advisors and Deloitte Tax proposed responses.	\$960.00	0.6	\$576.00
Boyle, Matt	Review responses pertaining to tax diligence requests from potential buyer's advisors.	\$960.00	1.9	\$1,824.00

Document Page 21 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/02/2023				
Boyle, Matt	Call with A. Serrano, J. Taylor, and L. Regnier (Deloitte) to walk through depreciation and amortization updates in the cash tax forecast to prepare deliverable requested by A. Goodman (Guggenheim Securities).	\$960.00	1.6	\$1,536.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss tax diligence requests related to restructure modeling from potential buyer's tax advisors.	\$960.00	1.2	\$1,152.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review attribute reduction schedules, tax basis balance sheets, and stock basis estimates in response to tax diligence requests from potential buyer's tax advisors.	\$960.00	1.7	\$1,632.00
Forrest, Jonathan	Call with B. Sullivan, C. Hybl, JV. Gelder, M. Boyle (partial) and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$960.00	1.0	\$960.00
Hybl, Claire	Update the cash tax tabs for the restructuring in place analysis.	\$700.00	1.6	\$1,120.00
Hybl, Claire	Update the state attribute reduction model based on B. Sullivan (Deloitte) comments.	\$700.00	0.8	\$560.00
Hybl, Claire	Update the state attribute reduction model for updated federal inputs.	\$700.00	1.1	\$770.00
Hybl, Claire	Prepare the state Tax Code section 382 tab pertaining to state limitation on utilization of tax attributes for the restructuring in place analysis.	\$700.00	1.7	\$1,190.00
Hybl, Claire	Prepare the state attribute reduction tabs for the taxable asset sale.	\$700.00	1.4	\$980.00
Hybl, Claire	Call with B. Sullivan, JV. Gelder, J. Forrest, M. Boyle (partial) and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$700.00	1.0	\$700.00

Document Page 22 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/02/2023				
Jett, Kevin	Draft estimate of stock basis of Cyxtera Data Centers to discuss initial tax stock basis of Cyxtera Data Centers via email to JV. Gelder and M. Boyle (Deloitte).	\$815.00	1.7	\$1,385.50
Petersen, Cam	Prepare project transmittal letter that summarizes outputs of stock basis study including the client history, applicable rules, as well as the adjustments included in the stock basis calculation.	\$445.00	1.5	\$667.50
Pittman, Preston	Call with B. Sullivan, C. Hybl, JV. Gelder, J. Forrest, M. Boyle (partial) (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$700.00	1.0	\$700.00
Regnier, Lin	Review updates to disallowed interest expense carryforward calculation for purpose of summarizing tax attributes available as of emergence.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to tax attributes utilization through 2029 under various restructuring scenarios for purpose of estimating cash taxes.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with M. Boyle (partial), A. Serrano, J. Taylor (Deloitte) to walk through depreciation and amortization updates in the cash tax forecast to prepare deliverable requested by A. Goodman (Guggenheim Securities).	\$545.00	1.9	\$1,035.50
Regnier, Lin	Call with A. Serrano (Deloitte) rto walk through updates to deliverable requested by A. Goodman (Guggenheim Securities) regarding attribute reduction calculations and tax basis balance sheets.	\$545.00	2.4	\$1,308.00

Document Page 23 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
08/02/2023				
Serrano, Alfredo	Meeting with A. Bachu, and J. Taylor (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Call with L. Regnier (Deloitte) to walk through updates to deliverable requested by A. Goodman (Guggenheim Securities) regarding attribute reduction calculations and tax basis balance sheets.	\$815.00	2.4	\$1,956.00
Serrano, Alfredo	Review comment on workpapers requested by advisors of potential bidder regarding attribute reduction calculations and tax basis balance sheets.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Call with M. Boyle (partial), J. Taylor, and L. Regnier (Deloitte) to walk through depreciation and amortization updates in the cash tax forecast to prepare deliverable requested by A. Goodman (Guggenheim Securities).	\$815.00	1.9	\$1,548.50
Sullivan, Brian	Call with C. Hybl, JV. Gelder, J. Forrest, M. Boyle (partial) and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$960.00	1.0	\$960.00
Taylor, Joe	Update stock basis summary tier-up calculation in attribute reduction model.	\$545.00	1.6	\$872.00
Taylor, Joe	Clear M. Boyle's (Deloitte) comments in attribute reduction deliverable as requested by advisors of potential bidder.	\$545.00	1.7	\$926.50
Taylor, Joe	Update attribute reduction model for new taxable income provided by H. Xu (Cyxtera).	\$545.00	0.4	\$218.00

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/02/2023				
Taylor, Joe	Call with A. Bachu (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$545.00	0.9	\$490.50
Taylor, Joe	Call with M. Boyle (partial), A. Serrano, L. Regnier (Deloitte) to walk through depreciation and amortization updates in the cash tax forecastv to prepare deliverable requested by A. Goodman (Guggenheim Securities).	\$545.00	1.9	\$1,035.50
Taylor, Joe	Meeting with A. Serrano (partial), A. Bachu (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$545.00	2.1	\$1,144.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review attribute reduction schedules, tax basis balance sheets, and stock basis estimates in response to tax diligence requests from potential buyer's tax advisors.	\$960.00	1.7	\$1,632.00
Van Gelder, Jeff	Call with B. Sullivan, C. Hybl, J. Forrest, M. Boyle (partial) and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss tax diligence requests related to restructure modeling from potential buyer's tax advisors.	\$960.00	1.2	\$1,152.00
Van Gelder, Jeff	Review tax attribute reduction model to provide comments to M. Boyle (Deloitte) and the broader Deloitte team.	\$960.00	0.7	\$672.00



## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/03/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss current status of restructuring engagement, plan of reorganization filing and bid deadline and timing.	\$960.00	0.7	\$672.00
Boyle, Matt	Draft cover e-mail for Deloitte responses to tax diligence requests requested by advisors of potential bidder related to tax attribute reduction and basis in assets.	\$960.00	0.8	\$768.00
Boyle, Matt	Review updated fixed asset depreciation projection information from A. Shah (Cyxtera).	\$960.00	0.5	\$480.00
Boyle, Matt	Review updates to deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$960.00	1.5	\$1,440.00
Boyle, Matt	Call with H. Xu, A. Shah, M. Chan (Cyxtera), JV. Gelder (Deloitte) to continue to review bankruptcy restructure model deliverables for advisors of potential bidder.	\$960.00	1.2	\$1,152.00
Boyle, Matt	Call with H. Xu, A. Shah, M. Chan (Cyxtera), JV. Gelder (Deloitte) to review bankruptcy restructure model deliverables.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with R. Li (Alix), JV. Gelder (Deloitte) to discuss cash tax projections from phase I restructuring in place analysis.	\$960.00	0.8	\$768.00
Huston, Michael	Discussion with K. Jett (Deloitte) regarding net operating loss impact on stock basis.	\$960.00	0.7	\$672.00
Jett, Kevin	Discussion with M. Huston (Deloitte) regarding net operating loss impact on stock basis.	\$815.00	0.7	\$570.50

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/03/2023				
Petersen, Cam	Analyze files received from M. Boyle (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	0.3	\$133.50
Regnier, Lin	Review updates to allocation of fair market value to various classes of assets under a taxable asset sale scenario for purpose of calculating realized built in loss.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to Tax Code section 382 (limitation on net operating loss carryforwards) base limitation for purpose of calculating utilization limit for available tax attributes.	\$545.00	2.6	\$1,417.00
Regnier, Lin	Call with A. Serrano (Deloitte) to review fixed asset basis for purpose of calculating total pre-emergence asset basis available for attribute reduction.	\$545.00	2.1	\$1,144.50
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss and review model updates to cash tax projections under a restructure in place and taxable asset sale scenario.	\$815.00	1.5	\$1,222.50
Serrano, Alfredo	Call with L. Regnier (Deloitte) to review fixed asset basis for purpose of calculating total pre-emergence asset basis available for attribute reduction.	\$815.00	2.1	\$1,711.50
Taylor, Joe	Draft new access letters for Houlihan Lokey to address issue with indemnity clause.	\$545.00	1.3	\$708.50
Taylor, Joe	Update attribute reduction deliverable requested by advisors of potential bidder for A. Shah's (Cyxtera) comments on basis in fixed assets.	\$545.00	1.4	\$763.00
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss and review model updates to cash tax projections under a restructure in place and taxable asset sale scenario.	\$545.00	1.5	\$817.50
Taylor, Joe	Update tax basis balance sheet to address A. Serrano's (Deloitte) comments/suggestions.	\$545.00	0.5	\$272.50

Document Page 27 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/03/2023				
Van Gelder, Jeff	Call with R. Li (Alix), M. Boyle (Deloitte) to discuss cash tax projections from phase I restructuring in place analysis.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with H. Xu, A. Shah, M. Chan (Cyxtera), M. Boyle (Deloitte) to review bankruptcy restructure model deliverables.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Review tax due diligence deliverables.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss current status of restructuring engagement, plan of reorganization filing and bid deadline and timing.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with H. Xu, A. Shah, M. Chan (Cyxtera), M. Boyle (Deloitte) to continue to review bankruptcy restructure model deliverables for advisors of potential bidder.	\$960.00	1.2	\$1,152.00
08/04/2023				
Boyle, Matt	Model impact of interest haircut under Tax Code section 382(l)(5) (limitation on net operating loss carryforwards) into cash tax and taxable income projection in Deloitte restructuring model.	\$960.00	0.2	\$192.00
Boyle, Matt	Review depreciation adjustment schedule.	\$960.00	0.9	\$864.00
Boyle, Matt	Review updated fixed asset depreciation projection files uploaded by H. Xu (Cyxtera).	\$960.00	0.4	\$384.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss status of the state attribute reduction model for the state restructuring in place and taxable asset sale scenarios.	\$700.00	0.2	\$140.00

Document Page 28 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/04/2023				
Jett, Kevin	Discussion with A. Serrano (Deloitte) to compare versions of net operating loss allocation schedules for tax stock basis analysis.	\$815.00	0.5	\$407.50
Jett, Kevin	Prepare for call with A. Serrano (Deloitte) on net operating loss impact of tax stock basis analysis.	\$815.00	0.7	\$570.50
Petersen, Cam	Continue to analyze files received from M. Boyle (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	0.5	\$222.50
Petersen, Cam	Continue to update project transmittal letter that summarizes outputs of stock basis study including the client history, applicable rules, as well as the adjustments included in the stock basis calculation.	\$445.00	1.0	\$445.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	0.3	\$244.50
Serrano, Alfredo	Review taxable income allocations provided H. Xu (Cyxtera) to analyze federal income tax consequences to tax attribute reduction.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Discussion with K. Jett (Deloitte) to compare versions of net operating loss allocation schedules for tax stock basis analysis.	\$815.00	0.5	\$407.50
Serrano, Alfredo	Review net operating loss allocation analysis in the restructuring bankruptcy tax model.	\$815.00	3.2	\$2,608.00
Serrano, Alfredo	Review model updates to cash tax projections under a restructure in place and taxable asset sale scenario.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Research federal income tax consequences of Tax Code Section 965 (transition tax) on the calculation of net operating losses.	\$815.00	0.6	\$489.00

Document Page 29 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

***Tax Restructuring Services***

08/04/2023

Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss status of the state attribute reduction model for the state restructuring in place and taxable asset sale scenarios.	\$960.00	0.2	\$192.00
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$545.00	0.3	\$163.50
Taylor, Joe	Update attribute reduction model for Tax Code section 382(l)(5) (limitation on net operating loss carryforwards) interest haircut scenario.	\$545.00	2.2	\$1,199.00
Taylor, Joe	Update cash tax projections and Tax Code section 382 (limitation on net operating loss carryforwards) calculation for section 382(l)(5) (limitation on net operating loss carryforwards) interest haircut scenario.	\$545.00	1.9	\$1,035.50
Van Gelder, Jeff	Review revisions to the restructure in place scenario in tax attribute reduction model.	\$960.00	1.2	\$1,152.00

08/06/2023

Regnier, Lin	Update tax depreciation on fixed assets placed in service as of the emergence date for purpose of estimating taxable income from 2023-2029.	\$545.00	0.4	\$218.00
Regnier, Lin	Continue to update tax depreciation on fixed assets placed in service as of the emergence date for purpose of estimating taxable income from 2023-2029.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Review depreciation projections provided by H. Xu (Cyxtera) for purpose of updating cash tax projections in bankruptcy model.	\$815.00	0.8	\$652.00

Document Page 30 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
08/07/2023				
Boyle, Matt	Review attribute reduction model for allocation of value to bonus depreciation as compared to non-bonus depreciation eligible assets under a taxable asset sale scenario.	\$960.00	1.6	\$1,536.00
Petersen, Cam	Prepare updates to information request list pertaining to the stock basis study in order to request additional support documentation required to continue the stock basis calculation.	\$445.00	0.5	\$222.50
Sullivan, Brian	Review updated state tax restructure model.	\$960.00	2.2	\$2,112.00
Taylor, Joe	Review Cyxtera's filed plan of reorganization to draft summary email to M. Boyle, A. Serrano, and L. Regnier (Deloitte).	\$545.00	1.1	\$599.50
Van Gelder, Jeff	Review bankruptcy model for potential impact of tax accounting method changes.	\$960.00	0.3	\$288.00
08/08/2023				
Boyle, Matt	Call with JV. Gelder (Deloitte) regarding modeling inputs method change.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with H. Xu (Cyxtera) and JV. Gelder (Deloitte) regarding potential method change, bonus depreciation and June 2023 balance sheet.	\$960.00	0.6	\$576.00
Boyle, Matt	Draft e-mail correspondence with L. Regnier (Deloitte) regarding allocation of fair market value to asset categories in the taxable asset sale calculation.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss current status of restructuring engagement, asset sale versus stock sale comparisons, and status of various tax analysis.	\$960.00	1.1	\$1,056.00

Document Page 31 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/08/2023				
Boyle, Matt	Evaluate tax impacts to future taxable income and cash taxes for proposed accounting method changes proposed by H. Xu (Cyxtera).	\$960.00	2.1	\$2,016.00
Boyle, Matt	Prepare Deloitte tax workpaper access letters for potential bidder and tax advisors related to potential sale of Cyxtera's assets.	\$960.00	0.5	\$480.00
Hybl, Claire	Update state attribute reduction model cash tax tabs to include Tax Code section 382 (limitation on net operating loss carryforwards) calculation.	\$700.00	2.7	\$1,890.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss updates to the state attribute reduction model for the state restructuring in place and taxable asset sale scenarios.	\$700.00	0.5	\$350.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.4	\$326.00
Jett, Kevin	Prepare for call with C. Petersen (Deloitte) regarding status of information request items for stock basis.	\$815.00	0.9	\$733.50
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.4	\$178.00
Petersen, Cam	Analyze files received from M. McDonald (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	1.5	\$667.50
Regnier, Lin	Update tax attribute reduction model to provide flexibility in allocating fair market value to various classes of assets under a taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to cash tax projections for the addback of disallowed realized built in losses in the post change period.	\$545.00	3.9	\$2,125.50

Document Page 32 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
08/08/2023				
Serrano, Alfredo	Review cash tax projections under a taxable asset sale scenario.	\$815.00	1.8	\$1,467.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss updates to the state attribute reduction model for the state restructuring in place and taxable asset sale scenarios.	\$960.00	0.5	\$480.00
Taylor, Joe	f	\$545.00	1.7	\$926.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera) and M. Boyle (Deloitte) regarding potential method change, bonus depreciation and June-23 balance sheet.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) regarding modeling inputs method change.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss current status of restructuring engagement, asset sale versus stock sale comparisons, and status of various tax analysis.	\$960.00	1.1	\$1,056.00
08/09/2023				
Bachu, Anish	Prepare entity-by-entity tax basis balance sheet based on trial balance.	\$445.00	1.6	\$712.00
Boyle, Matt	Prepare Deloitte Tax workpaper access letters for potential purchase bidder for tax diligence requests.	\$960.00	0.3	\$288.00
Hybl, Claire	Continue to update state attribute reduction model cash tax analysis tabs to include Tax Code section 382 (limitation on net operating loss carryforwards) calculation.	\$700.00	0.6	\$420.00
Hybl, Claire	Call with B. Sullivan and A. Serrano (Deloitte) to discuss updates to cash tax projections under a taxable asset sale scenario.	\$700.00	0.3	\$210.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.3	\$244.50



Document Page 33 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
08/09/2023				
Petersen, Cam	Continue to analyze files received from M. McDonald (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	0.6	\$267.00
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.3	\$133.50
Regnier, Lin	Review updates to cash tax projections under a taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to cash tax projections through 2029 under a taxable asset sale scenario.	\$545.00	2.1	\$1,144.50
Regnier, Lin	Call with A. Serrano and J. Taylor (Deloitte) to review updates to the cash tax forecast under the taxable asset sale scenario.	\$545.00	1.9	\$1,035.50
Serrano, Alfredo	Draft email correspondence to B. Sullivan and C. Hybl (Deloitte) discussing updated trial balance as of June 30, 2023 and depreciation projections for state income tax purposes.	\$815.00	0.2	\$163.00
Serrano, Alfredo	Call with L. Regnier, and J. Taylor (Deloitte) to review updates to the cash tax forecast under the taxable asset sale scenario.	\$815.00	1.9	\$1,548.50
Serrano, Alfredo	Call with C. Hybl, B. Sullivan (Deloitte) to discuss updates to cash tax projections under a taxable asset sale scenario.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Review cash tax projections under a taxable asset sale and restructure in place scenario.	\$815.00	0.5	\$407.50
Sullivan, Brian	Call with C. Hybl and A. Serrano (Deloitte) to discuss updates to cash tax projections under a taxable asset sale scenario.	\$960.00	0.3	\$288.00
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to review updates to the cash tax forecast under the taxable asset sale scenario.	\$545.00	1.9	\$1,035.50

Document Page 34 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/09/2023				
Taylor, Joe	Update pre-emergence interest calculation and tax basis balance sheet for new interest calculated on pre-emergence indebtedness.	\$545.00	2.2	\$1,199.00
Taylor, Joe	Prepare balance sheet reconciliation between 12.31.22 and 6.30.23.	\$545.00	0.9	\$490.50
Taylor, Joe	Build out comparison between pre-petition interest and principal in plan of reorganization versus Alix workpaper.	\$545.00	1.4	\$763.00
08/10/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim) to discuss lease rejection negotiations, bidding process for potential buyers, and bankruptcy timeline update.	\$960.00	0.9	\$864.00
Boyle, Matt	Review cash tax projection outputs in Deloitte tax restructuring model for certain percentage value restructure in place scenario.	\$960.00	2.2	\$2,112.00
Boyle, Matt	Review draft tax statement language sent by J. Riddle (Kirkland & Ellis).	\$960.00	0.5	\$480.00
Petersen, Cam	Continue to review files received from M. McDonald (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	1.3	\$578.50
Regnier, Lin	Review updates to utilization of net operating losses in the post-change period in order to estimate cash taxes in various restructuring scenarios.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review calculation of post-petition interest accrual for purpose of estimated total liabilities subject to compromise as of emergence date.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Review cash tax projections under a taxable asset sale and restructure in place scenario.	\$815.00	2.1	\$1,711.50
Taylor, Joe	Update cash tax forecast in attribute reduction model for updated interest and amortization calculations and scenario toggles.	\$545.00	1.9	\$1,035.50

Document Page 35 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/10/2023				
Taylor, Joe	Continue to build out balance sheet reconciliation between 12.31.22 and 6.30.23 balance sheets provided by A. Shah (Cyxtera).	\$545.00	2.1	\$1,144.50
Taylor, Joe	Review provision provided by H. Xu (Cyxtera) to estimate temporary differences in cash tax forecast for 2023 tax year.	\$545.00	0.3	\$163.50
08/11/2023				
Boyle, Matt	Review cash tax projection outputs in Deloitte tax restructuring model for certain percentage value taxable asset sale scenario.	\$960.00	2.6	\$2,496.00
Boyle, Matt	Review cash tax projection outputs in Deloitte tax restructuring model for certain percentage value restructure in place scenario.	\$960.00	0.6	\$576.00
Petersen, Cam	Prepare updates to information request list pertaining to the stock basis study in order to request additional support documentation required to continue the stock basis calculation.	\$445.00	2.0	\$890.00
Regnier, Lin	Update calculation of gain or loss under a taxable asset sale scenario to add functionality to allocate fair market value to certain class of assets.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review depreciation projection through 2029 under the taxable asset sale scenario for purpose of estimating cash taxes.	\$545.00	2.7	\$1,471.50
Serrano, Alfredo	Draft correspondences to M. Boyle, L. Regnier, and J. Taylor (Deloitte) discussing the federal income tax treatment of depreciating assets under the mid-quarter convention during a short tax year.	\$815.00	0.2	\$163.00
Serrano, Alfredo	Research treatment of the mid-quarter convention depreciation provisions during a short tax year for federal income tax purposes.	\$815.00	0.2	\$163.00

Document Page 36 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/11/2023				
Taylor, Joe	Update cash tax forecast and intangibles amortization as per M. Boyle's (Deloitte) comments.	\$545.00	1.2	\$654.00
Taylor, Joe	Review IRS Publication 946 for treatment of depreciation on fixed assets in event company is formed before the 4th quarter of the year but all assets are placed into service in the 4th quarter of the year.	\$545.00	1.7	\$926.50
Taylor, Joe	Draft summary email to Deloitte team to identify large changes in accounts when comparing 12.31.22 and 6.30.23 balance sheets.	\$545.00	0.3	\$163.50
Taylor, Joe	Review attribute reduction model for differences in tax consequences under various restructuring scenarios.	\$545.00	0.6	\$327.00
08/13/2023				
Petersen, Cam	Prepare updates to project transmittal that summarizes outputs of stock basis study including the client history, applicable rules as well as the adjustments included in the stock basis calculation.	\$445.00	0.6	\$267.00
08/14/2023				
Boyle, Matt	Call with A. Serrano (partial), L. Regnier and J. Taylor (Deloitte) to review comparison of accounts between the 12/31/2022 and 6/30/2023 balance sheets and identify changes.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss comparison between June 30, 2023 and December 31, 2022 U.S. balance sheets.	\$960.00	0.7	\$672.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss tax model updates for revised financial projections.	\$960.00	3.4	\$3,264.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.3	\$244.50

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/14/2023				
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.8	\$652.00
Jett, Kevin	Compare versions of Deloitte prepared schedules of net operating loss allocation.	\$815.00	1.8	\$1,467.00
Petersen, Cam	Analyze initial booking file and related Information request list updates.	\$445.00	4.0	\$1,780.00
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.8	\$356.00
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.3	\$133.50
Regnier, Lin	Call with M. Boyle (partial), A. Serrano (partial), J. Taylor (Deloitte) to review comparison of accounts between the 12/31/2022 and 6/30/2023 balance sheets and identify changes.	\$545.00	1.6	\$872.00
Serrano, Alfredo	Call with M. Boyle (partial), L. Regnier and J. Taylor (Deloitte) to review comparison of accounts between the 12/31/2022 and 6/30/2023 balance sheets and identify changes.	\$815.00	1.3	\$1,059.50
Taylor, Joe	Update comparison of 12/31/2022 and 6/30/2023 book basis balance sheet workpaper.	\$545.00	1.6	\$872.00
Taylor, Joe	Update comparison of 12/31/2022 and 6/30/2023 book basis balance sheet for intercompany reconciliation and tax basis estimates.	\$545.00	1.7	\$926.50
Taylor, Joe	Update cash tax projections and incorporate new Alix financial projections workpaper into attribute reduction model.	\$545.00	2.2	\$1,199.00
Taylor, Joe	Draft comparison of 12/31/2022 and 6/30/2023 book basis balance sheets to prepare for team calls with A. Serrano and L. Regnier (Deloitte) regarding reconciliation.	\$545.00	0.6	\$327.00

Document Page 38 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/14/2023				
Taylor, Joe	Call with M. Boyle (partial), A. Serrano (partial), L. Regnier (Deloitte) to review comparison of accounts between the 12/31/2022 and 6/30/2023 balance sheets and identify changes.	\$545.00	1.6	\$872.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss comparison between June 30, 2023 and December 31, 2022 U.S. balance sheets.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss tax model updates for revised financial projections.	\$960.00	3.4	\$3,264.00
08/15/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss bidding process and sale update for potential buyers, and bankruptcy timeline update.	\$960.00	1.0	\$960.00
Boyle, Matt	Review financial projection model updates in Deloitte tax restructuring model for 2023-2029 projection period.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Discuss with H. Xu, A Shah, M. Chan (Cyxtera), JV. Gelder (Deloitte) disposition of asset scenario including potential application of retained intangible rule Tax Code section 197(f) (1) (treatment of amortizable section 197 intangibles in certain asset di	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss potential ordinary versus capital gain characterization resulting from a potential disposition of Cyxtera assets.	\$960.00	0.5	\$480.00
Jett, Kevin	Reconcile versions of net operating loss allocations for stock basis.	\$815.00	1.3	\$1,059.50
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.6	\$489.00

Document Page 39 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/15/2023				
Jett, Kevin	Review A. Shah's (Cyxtera) responses to and the data provided in response to stock basis information request.	\$815.00	2.7	\$2,200.50
Petersen, Cam	Draft summary of adjustments included in stock basis study for purposes of preparing the project transmittal letter that summarizes main outputs from the stock basis study.	\$445.00	1.5	\$667.50
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.6	\$267.00
Regnier, Lin	Review updates to cash tax projections through 2029 under a taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to cash tax projections through 2029 under a restructuring in place scenario.	\$545.00	3.5	\$1,907.50
Taylor, Joe	Update cash tax projections for earnings, interest expense, capital expenditures, and depreciation in new financial projections provided by A. Chernov (Alix).	\$545.00	2.4	\$1,308.00
Taylor, Joe	Update comparison of 12/31/2022 and 6/30/2023 book basis balance sheet for intercompany reconciliation and tax basis estimates.	\$545.00	0.4	\$218.00
Van Gelder, Jeff	Discuss with H. Xu, A Shah, M. Chan (Cyxtera), M. Boyle (Deloitte) disposition of asset scenario including potential application of retained intangible rule Tax Code section 197(f) (1) (treatment of amortizable section 197 intangibles in certain asset disp	\$960.00	1.1	\$1,056.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss potential ordinary versus capital gain characterization resulting from a potential disposition of Cyxtera assets.	\$960.00	0.5	\$480.00

Document Page 40 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/15/2023				
Van Gelder, Jeff	Call with C. Sagasta (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bidding process and sale update for potential buyers, and bankruptcy timeline update.	\$960.00	1.0	\$960.00
08/16/2023				
Boyle, Matt	Request Deloitte Canada to assist H. Xu (Cyxtera) on the evaluation of Canadian tax issues around a sale of Canadian business assets.	\$960.00	0.5	\$480.00
Fonseca, Mike	Review e-mail from H. Xu, A. Nigam (Cyxtera) related to Canadian tax queries arising from a potential sale of certain assets to draft responses by identifying Deloitte Canada team to assist with the queries.	\$960.00	0.4	\$384.00
Jett, Kevin	Continue to review A. Shah's (Cyxtera) responses to and the data provided in response to stock basis information request.	\$815.00	2.3	\$1,874.50
Regnier, Lin	Review updates to compare asset and liabilities balances between 12/31/2022 and 6/30/2023 balance sheets.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Prepare updates to summary illustrating cash tax projections under various restructuring scenarios.	\$545.00	3.9	\$2,125.50
Van Gelder, Jeff	Review Cyxtera disclosure statement filed on August 15th, 2023, including contemplated federal income tax ramifications of restructuring alternatives provided in the bankruptcy plan.	\$960.00	1.2	\$1,152.00
08/17/2023				
Boyle, Matt	Call with H. Xu (Cyxtera) and JV. Gelder (Deloitte) to discuss asset purchase agreement.	\$960.00	1.0	\$960.00



Document Page 41 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/17/2023				
Boyle, Matt	Call with JV. Gelder (Deloitte), H. Xu (Cyxtera) to discuss asset purchase allocation disclosures and procedures.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review and summarize changes to U.S. cash tax projections resulting from updates to Cyxtera 2024-2029 financial projections.	\$960.00	1.9	\$1,824.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review changes to taxable income projections between financial model scenarios provided by A. Goodman (Guggenheim Securities).	\$960.00	0.6	\$576.00
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss sale process and bid timeline updates.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with H. Xu (Cyxtera), JV. Gelder (Deloitte) to discuss summary schedule of changes in U.S. cash tax projections for meeting with C. Sagasta (Cyxtera).	\$960.00	0.8	\$768.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss inputs of revised financial projection provide by A. Goodman (Guggenheim Securities) into the tax restructuring model.	\$960.00	0.5	\$480.00
Boyle, Matt	Prepare 65% and 85% debt recovery value cash tax scenarios under the restructure in place model for delivery to A. Goodman (Alix).	\$960.00	0.5	\$480.00
Boyle, Matt	Review changes to taxable income projections financial model scenarios provided by A. Goodman (Guggenheim Securities).	\$960.00	0.5	\$480.00
Boyle, Matt	Review updates to restructure in place scenario for A. Goodman (Alix) at 65% value range.	\$960.00	0.6	\$576.00

Document Page 42 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/17/2023				
Fonseca, Mike	Exchange email with C. Rossa (Deloitte) to brief on Cyxtera Canadian bankruptcy tax questions including drafting and sending inter-firm agreement and coordinating scope of work.	\$960.00	0.3	\$288.00
Petersen, Cam	Review updates to stock basis file used in stock basis calculation.	\$445.00	0.6	\$267.00
Regnier, Lin	Prepare list of assumptions used when calculating the taxable income projections through 2029.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with A. Serrano (Deloitte) to discuss updates to the cash tax projections under a taxable sale of assets scenario.	\$545.00	0.6	\$327.00
Regnier, Lin	Review updates in attribute reduction model for cancellation of debt income analysis under various restructuring scenarios.	\$545.00	3.3	\$1,798.50
Serrano, Alfredo	Call with L. Regnier (Deloitte) to discuss updates to the cash tax projections under a taxable sale of assets scenario.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review updates to cash tax projections under a taxable sale of assets scenario.	\$815.00	1.1	\$896.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review changes to taxable income projections between financial model scenarios provided by A. Goodman (Guggenheim Securities).	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss inputs of revised financial projection provide by A. Goodman (Guggenheim Securities) into the tax restructuring model.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review and summarize changes to U.S. cash tax projections resulting from updates to Cyxtera 2024-2029 financial projections.	\$960.00	1.9	\$1,824.00

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/17/2023				
Van Gelder, Jeff	Call with H. Xu (Cyxtera) and M. Boyle (Deloitte) to discuss asset purchase agreement.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte), H. Xu (Cyxtera) to discuss asset purchase allocation disclosures and procedures.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss sale process and bid timeline updates.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle (Deloitte) to discuss summary schedule of changes in U.S. cash tax projections for meeting with C. Sagasta (Cyxtera).	\$960.00	0.8	\$768.00
08/18/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), JV. Gelder (Deloitte) to discuss changes to U.S. cash tax forecast resulting from projection updates and future utilization of tax attributes under a restructure in place scenario.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss cash tax summary schedules and agenda in preparation for call with C. Sagasta (Cyxtera).	\$960.00	1.8	\$1,728.00
Boyle, Matt	Prepare cash tax summary schedule with change in cash taxes for updated projections for call with C. Sagasta (Cyxtera).	\$960.00	1.0	\$960.00
Hybl, Claire	Update the state tax attribute reduction model alternative valuation for federal changes.	\$700.00	1.6	\$1,120.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss the updates to the state tax attribute reduction model for the two scenarios (1) state restructuring in place and (2) taxable asset sale scenarios.	\$700.00	0.4	\$280.00

Document Page 44 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/18/2023				
Hybl, Claire	Update the state tax attribute reduction model valuation for federal changes.	\$700.00	2.6	\$1,820.00
Petersen, Cam	Continue to draft summary of adjustments included in stock basis study for purposes of preparing the project transmittal letter that summarizes main outputs from the study.	\$445.00	1.0	\$445.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss the updates to the state tax attribute reduction model for the two scenarios (1) state restructuring in place and (2) taxable asset sale scenarios.	\$960.00	0.4	\$384.00
Sullivan, Brian	Review updated federal tax model for Bruno's taxable asset sale and recapitalization scenarios.	\$960.00	1.2	\$1,152.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss cash tax summary schedules and agenda in preparation for call with C. Sagasta (Cyxtera).	\$960.00	1.8	\$1,728.00
Van Gelder, Jeff	Call with C. Sagasta (Cyxtera), M. Boyle (Deloitte) to discuss changes to U.S. cash tax forecast resulting from projection updates and future utilization of tax attributes under a restructure in place scenario.	\$960.00	1.1	\$1,056.00
08/19/2023				
Petersen, Cam	Research and draft summary of applicable rules applied in stock basis study for purposes of preparing the project transmittal letter that summarizes main outputs from the study.	\$445.00	1.0	\$445.00
08/21/2023				
Boyle, Matt	Review asset purchase agreement from potential bidder.	\$960.00	0.7	\$672.00

Document Page 45 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/22/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), JV. Gelder (Deloitte) to discuss asset sale purchase price adjustments and impact on federal cash tax expense associated with potential asset sale.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with JV. Gelder, J. Forrest, P. Pittman (Deloitte) to discuss tax implications of sale of less than all assets and impact on Cyxtera's net unrealized built-in loss in its assets.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss transferred subsidiaries exhibit to redlined asset purchase agreement.	\$960.00	0.2	\$192.00
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss sale process, updated asset purchase agreement and diligence process.	\$960.00	0.8	\$768.00
Boyle, Matt	Review asset purchase agreement from potential buyer.	\$960.00	0.3	\$288.00
Forrest, Jonathan	Review asset purchase agreement from potential buyer.	\$960.00	1.7	\$1,632.00
Forrest, Jonathan	Call with M. Boyle, JV. Gelder, P. Pittman (Deloitte) to discuss tax implications of sale of less than all assets and impact on Cyxtera's net unrealized built-in loss in its assets.	\$960.00	0.6	\$576.00
Hybl, Claire	Analyze the state tax impact from an asset sale to potential bidder, including transfer tax impact of selling the leased and owned property.	\$700.00	1.1	\$770.00
Petersen, Cam	Continue to draft summary of applicable rules applied in stock basis study for purposes of preparing the project transmittal letter that summarizes main outputs from the study.	\$445.00	1.0	\$445.00

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/22/2023				
Pittman, Preston	Call with M. Boyle, JV. Gelder, J. Forrest (Deloitte) to discuss tax implications of sale of less than all assets and impact on Cyxtera's net unrealized built-in loss in its assets.	\$700.00	0.6	\$420.00
Sullivan, Brian	Review potential bid and disclosure schedules for potential state tax consequences.	\$960.00	1.3	\$1,248.00
Sullivan, Brian	Review research on realty transfer tax.	\$960.00	0.8	\$768.00
Sullivan, Brian	Draft email to JV. Gelder (Deloitte) regarding potential section 1146 (special tax provisions regarding exemption for transfer taxes).	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with M. Boyle, J. Forrest, P. Pittman (Deloitte) to discuss tax implications of sale of less than all assets and impact on Cyxtera's net unrealized built-in loss in its assets.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Evaluate the potential application of the loss disallowance rules of Tax Code section 197(f) (timing of tax deductions for worthless intangibles).	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss sale process, updated asset purchase agreement and diligence process.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle (Deloitte) to discuss asset sale purchase price adjustments and impact on federal cash tax expense associated with potential asset sale.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review asset purchase agreement by potential asset sale bidder.	\$960.00	1.2	\$1,152.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss transferred subsidiaries exhibit to redlined asset purchase agreement.	\$960.00	0.2	\$192.00

Document Page 47 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

***Tax Restructuring Services***

08/22/2023

Van Gelder, Jeff	Review H. Xu (Cyxtera) email regarding high level estimate of federal cash tax liability and compare tax data points with the bankruptcy restructuring model.	\$960.00	0.6	\$576.00
------------------	---	----------	-----	----------

08/23/2023

Boyle, Matt	Call with J. Rohrs, JV. Gelder, P. Pittman (Deloitte) to discuss treatment of tax basis in certain intangible assets in situations where all or part of a trade or business is disposed.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review comparison of June 30, 2023 and December 31, 2022 balance sheets and review terms of asset purchase agreement.	\$960.00	1.9	\$1,824.00
Boyle, Matt	Review e-mail from B. Sullivan (Deloitte) regarding high-level review of potential transfer taxes on Cyxtera asset sale.	\$960.00	0.6	\$576.00
Pittman, Preston	Call with M. Boyle, J. Rohrs, JV. Gelder (Deloitte) to discuss treatment of tax basis in certain intangible assets in situations where all or part of a trade or business is disposed.	\$700.00	0.5	\$350.00
Rohrs, Jane	Call with M. Boyle, JV. Gelder, P. Pittman (Deloitte) to discuss treatment of tax basis in certain intangible assets in situations where all or part of a trade or business is disposed.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with M. Boyle, J. Rohrs, P. Pittman (Deloitte) to discuss treatment of tax basis in certain intangible assets in situations where all or part of a trade or business is disposed.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review comparison of June 30, 2023 and December 31, 2022 balance sheets and review terms of asset purchase agreement.	\$960.00	1.9	\$1,824.00

Document Page 48 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/24/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), JV. Gelder, B. Sullivan, C. Hybl, A. Serrano (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Prepare for call with JV. Gelder (Deloitte) to review 2023 federal cash tax estimates based on latest asset sale bid scenario and communicate to B. Sullivan (Deloitte) regarding the multi-state tax analysis.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review 2023 federal cash tax estimates based on latest asset sale bid scenario and communicate to B. Sullivan (Deloitte) regarding the multi-state tax analysis.	\$960.00	1.0	\$960.00
Boyle, Matt	Call with B. Sullivan, JV. Gelder (Deloitte) to discuss state income tax consequences of proposed asset sale to third party bidder.	\$960.00	0.3	\$288.00
Hybl, Claire	Call with H. Xu (Cyxtera), M. Boyle, JV. Gelder, B. Sullivan, A. Serrano (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$700.00	1.1	\$770.00
Hybl, Claire	Review purchase price allocation in asset purchase agreement for potential bidder and analyze state tax implications.	\$700.00	0.3	\$210.00
Jett, Kevin	Send follow-up on stock basis information request to A. Shah (Cyxtera).	\$815.00	0.4	\$326.00



Document Page 49 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/24/2023				
Serrano, Alfredo	Call with H. Xu (Cyxtera), M. Boyle, JV. Gelder, B. Sullivan, C. Hybl (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Review potential bidder's revised proposal to acquire Cyxtera and the revised asset purchase agreement to analyze certain federal income tax consequences.	\$815.00	0.9	\$733.50
Sullivan, Brian	Call with M. Boyle, JV. Gelder (Deloitte) to discuss state income tax consequences of proposed asset sale to third party bidder.	\$960.00	0.3	\$288.00
Sullivan, Brian	Call with H. Xu (Cyxtera), M. Boyle, JV. Gelder, C. Hybl, A. Serrano (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$960.00	1.1	\$1,056.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review 2023 federal cash tax estimates based on latest asset sale bid scenario and communicate to B. Sullivan (Deloitte) regarding the multi-state tax analysis.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle, B. Sullivan (Deloitte) to discuss state income tax consequences of proposed asset sale to third party bidder.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle, B. Sullivan, C. Hybl, A. Serrano (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$960.00	1.1	\$1,056.00

Document Page 50 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
08/25/2023				
Bates, John	Discuss with JV. Gelder (Deloitte) U.S. Treasury Regulation Section 1.245A-5 (e)(3)(i) election (election to close taxable year of certain controlled foreign corporations) and potential federal income tax ramifications to seller of buyer making a Section 3	\$960.00	0.6	\$576.00
Bates, John	Research tax Treasury Regulation Section 1.245A-5(e)(3)(i) year-end election (election to close the taxable year of certain controlled foreign corporations) to draft email regarding the same.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with L. Regnier, A. Serrano and J. Taylor (Deloitte) to discuss updates to pre-emergence tax basis balance sheet for June 30, 2023 balance sheet.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review and comment on Cyxtera's tax disclosures in proposed asset purchase agreement.	\$960.00	1.4	\$1,344.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review and comment on Cyxtera's tax representations in proposed asset purchase agreement.	\$960.00	0.5	\$480.00
Boyle, Matt	Review updates to June 30, 2023 tax basis balance sheet comparison to December 31, 2022 balance sheet in restructuring tax model.	\$960.00	0.6	\$576.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss transfer tax impacts for income and non-income tax purposes from a proposed asset sale including next steps for the state analysis.	\$700.00	0.2	\$140.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder.	\$700.00	0.3	\$210.00
Hybl, Claire	Draft email summarizing indirect tax implications of an asset sale scenario.	\$700.00	0.4	\$280.00

Document Page 51 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

***Tax Restructuring Services***

08/25/2023

Regnier, Lin	Call with M. Boyle, A. Serrano and J. Taylor (Deloitte) to discuss updates to pre-emergence tax basis balance sheet for June 30, 2023 balance sheet.	\$545.00	0.6	\$327.00
Serrano, Alfredo	Call with M. Boyle, L. Regnier, and J. Taylor (Deloitte) to discuss updates to pre-emergence tax basis balance sheet for June 30, 2023 balance sheet.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review to comment on revised tax basis balance sheet for updated June 30, 2023 balance provided by Cyxtera.	\$815.00	0.8	\$652.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss transfer tax impacts for income and non-income tax purposes from a proposed asset sale including next steps for the state analysis.	\$960.00	0.2	\$192.00
Sullivan, Brian	Review property tax records cards for estimating potential realty transfer tax in Colorado and Virginia.	\$960.00	0.3	\$288.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder.	\$960.00	0.3	\$288.00
Taylor, Joe	Update adjusted book basis amounts in pre-emergence tax basis balance sheet for new June 30, 2023 balance sheet.	\$545.00	1.4	\$763.00
Taylor, Joe	Continue to update adjusted book basis amounts in pre-emergence tax basis balance sheet for new June 30, 2023 balance sheet.	\$545.00	1.6	\$872.00
Taylor, Joe	Call with M. Boyle, L. Regnier, A. Serrano (Deloitte) to discuss updates to pre-emergence tax basis balance sheet for June 30, 2023 balance sheet.	\$545.00	0.6	\$327.00
Taylor, Joe	Update adjusted tax basis for fixed assets amounts in pre-emergence tax basis balance sheet for new June 30, 2023 balance sheet.t.	\$545.00	1.3	\$708.50

Document Page 52 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/25/2023				
Van Gelder, Jeff	Review Tax Treasury Regulation section 1.245A-5(e) (dividend received deduction) related to dividend from a controlled foreign corporation for potential application to a sale by Cyxtera of its controlled foreign corporations.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review Tax Code section 338(g) (election to treat qualified stock purchases as asset sale) for potential implications to Cyxtera.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Discuss with J. Bates (Deloitte) Treasury Regulation Section 1.245A-5 (e)(3)(i) election (election to close taxable year of certain controlled foreign corporations) and potential federal income tax ramifications to seller of buyer making a Section 338(g) (	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review and comment on Cyxtera's tax disclosures in proposed asset purchase agreement.	\$960.00	1.4	\$1,344.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review and comment on Cyxtera's tax representations in proposed asset purchase agreement.	\$960.00	0.5	\$480.00
08/26/2023				
Serrano, Alfredo	Analyze federal income tax consequences of revised third-party taxable asset sale to provide comments to L. Regnier and J. Taylor (Deloitte) on the third-party taxable asset sale gain or loss calculation.	\$815.00	1.6	\$1,304.00

Document Page 53 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

***Tax Restructuring Services***

08/27/2023

Fonseca, Mike	Review email from H. Xu (Cyxtera) on closing of books election and impact to Cyxtera in terms of global intangible low taxable income, respond with additional considerations Tax Code section 338(g) election pertaining to stock purchases treated as asset ac	\$960.00	0.4	\$384.00
Newport, Cathy	Email C. Hybl and B. Sullivan (Deloitte) regarding state casual sales tax exemption to the proposed sale of business assets.	\$815.00	0.2	\$163.00
Newport, Cathy	Review casual sale research for sales and use tax for the states of Arizona, California, Colorado, Florida, Georgia, Illinois, Massachusetts, Minnesota, New Jersey, New Mexico, Ohio, Texas, Virginia and Washington.	\$815.00	1.7	\$1,385.50
Regnier, Lin	Review updates to calculation of tax gain or loss recognized in taxable asset sale scenario using June 30, 2023 tax basis balance sheet provided by A. Shah (Cyxtera).	\$545.00	3.9	\$2,125.50

08/28/2023

Bates, John	Call with H. Xu, A. Shah (Cyxtera), B. Schreiner, J. Riddle (Kirkland & Ellis), JV. Gelder, M. Boyle (Deloitte) to discuss tax comments on the proposed asset purchase agreement.	\$960.00	0.7	\$672.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss the interim bankruptcy order restricting certain transfers of stock and declarations of worthlessness.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with H. Xu, A. Shah (Cyxtera), B. Schreiner, J. Riddle (Kirkland & Ellis), J. Bates, JV. Gelder (Deloitte) to discuss tax comments on the proposed asset purchase agreement.	\$960.00	0.7	\$672.00
Hybl, Claire	Prepare transfer tax analysis for potential asset sale to a bidder.	\$700.00	2.9	\$2,030.00

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/28/2023				
Regnier, Lin	Call with A. Serrano and J. Taylor (Deloitte) to discuss tax basis in fixed assets per 6/30/2023 balance sheet provided by A. Shah (Cyxtera) and estimate cancellation of debt income that would result from potential third-party taxable asset sale scenario.	\$545.00	1.0	\$545.00
Serrano, Alfredo	Analyze federal income tax consequences of revised third-party taxable asset sale to provide comments on the third-party taxable asset sale gain or loss calculation.	\$815.00	2.3	\$1,874.50
Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to discuss tax basis in fixed assets per 6/30/2023 balance sheet provided by A. Shah (Cyxtera) and estimate cancellation of debt income that would result from potential third-party taxable asset sale scenario.	\$815.00	1.0	\$815.00
Sullivan, Brian	Review state transfer tax research and estimates for proposed pre-emergence sale of assets.	\$960.00	2.2	\$2,112.00
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to discuss tax basis in fixed assets per 6/30/2023 balance sheet provided by A. Shah (Cyxtera) and estimate cancellation of debt income that would result from potential third-party taxable asset sale scenario.	\$545.00	1.0	\$545.00
Taylor, Joe	Clear L. Regnier's (Deloitte) comments in the tax basis balance sheet with respect to fixed assets.	\$545.00	0.4	\$218.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss the interim bankruptcy order restricting certain transfers of stock and declarations of worthlessness.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with H. Xu, A. Shah (Cyxtera), B. Schreiner, J. Riddle (Kirkland & Ellis), J. Bates, M. Boyle (Deloitte) to discuss tax comments on the proposed asset purchase agreement.	\$960.00	0.7	\$672.00

Document Page 55 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
08/29/2023				
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss sale process, auction date extension, and potential new restructuring.	\$960.00	0.7	\$672.00
Hybl, Claire	Call with C. Newport, and B. Sullivan (Deloitte) to discuss sales tax implications of a partial asset sale to potential bidder, including possible exemptions in California, Illinois, Texas, and Washington.	\$700.00	0.4	\$280.00
Newport, Cathy	Call with C. Hybl, and B. Sullivan (Deloitte) to discuss sales tax implications of a partial asset sale to potential bidder, including possible exemptions in California, Illinois, Texas, and Washington.	\$815.00	0.4	\$326.00
Regnier, Lin	Review updates to tax attribute reduction for updated June 30, 2023 asset basis provided by A. Shah (Cyxtera) for purpose of estimating total tax basis immediately prior to emergence.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with A. Serrano (partial) and J. Taylor (Deloitte) to discuss effects of June 30, 2023 balance sheet on taxable asset sale scenarios, cancellation of debt income and net unrealized built-in gain calculation.	\$545.00	1.2	\$654.00
Serrano, Alfredo	Call with L. Regnier, and J. Taylor (Deloitte) to discuss effects of June 30, 2023 balance sheet on taxable asset sale scenarios, cancellation of debt income and net unrealized built-in gain calculation.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Analyze net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	2.2	\$1,793.00

## Cyxtera Technologies, Inc., et al.

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/29/2023				
Sullivan, Brian	Call with C. Hybl, C. Newport (Deloitte) to discuss sales tax implications of a partial asset sale to potential bidder, including possible exemptions in California, Illinois, Texas, and Washington.	\$960.00	0.4	\$384.00
Taylor, Joe	Call with L. Regnier, A. Serrano (partial) (Deloitte) to discuss effects of June 30, 2023 balance sheet on taxable asset sale scenarios, cancellation of debt income and net unrealized built-in gain calculation.	\$545.00	1.2	\$654.00
Taylor, Joe	Update attribute reduction model scenarios for updated bid from potential bidder which affect cancellation of debt income and taxable income projections.	\$545.00	1.8	\$981.00
Taylor, Joe	Update tax basis balance sheet for intercompany accounts and their elimination in consolidation at 6/30/2023.	\$545.00	1.3	\$708.50
Taylor, Joe	Reconcile deductible liabilities between net unrealized built in gain calculation and taxable asset sale calculation for 6/30/2023 balance sheet.	\$545.00	0.9	\$490.50
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss sale process, auction date extension, and potential new restructuring.	\$960.00	0.7	\$672.00
08/30/2023				
Jett, Kevin	Call with A. Serrano (Deloitte) to discuss net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	0.3	\$244.50
Regnier, Lin	Review updates to debt recovery percentage for first lien claim holders under taxable asset sale scenario.	\$545.00	3.9	\$2,125.50



Document Page 57 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
08/30/2023				
Regnier, Lin	Call with A. Serrano and J. Taylor (Deloitte) to discuss updates to the cancellation of debt income and taxable asset sale gain/loss calculations for the revised bid received.	\$545.00	1.3	\$708.50
Serrano, Alfredo	Call with K. Jett (Deloitte) to discuss net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	0.3	\$244.50
Serrano, Alfredo	Continue to analyze net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	1.3	\$1,059.50
Serrano, Alfredo	Call with L. Regnier, and J. Taylor (Deloitte) to discuss updates to the cancellation of debt income and taxable asset sale gain/loss calculations for the revised bid received.	\$815.00	1.3	\$1,059.50
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to discuss updates to the cancellation of debt income and taxable asset sale gain/loss calculations for the revised bid received.	\$545.00	1.3	\$708.50
Taylor, Joe	Review attribute reduction model to distinguish and summarize differences between various restructuring scenarios.	\$545.00	1.7	\$926.50
Taylor, Joe	Reconcile deductible liabilities between net unrealized built in gain calculation and taxable asset sale calculation for 6/30/2023 balance sheet.	\$545.00	2.4	\$1,308.00
Taylor, Joe	Clear L. Regnier's (Deloitte) comments in tax basis balance sheet with respect to elimination of intercompany accounts, reclassify the accounts, and reconcile balance sheet back to client file.	\$545.00	1.8	\$981.00

Document Page 58 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
08/31/2023				
Fonseca, Mike	Review email for H. Xu (Cyxtera) requesting a tax analysis of implications of a sale of controlled foreign corporation stock in Australia, Japan, UK, Germany, Singapore and Hong Kong to draft potential considerations.	\$960.00	0.6	\$576.00
Regnier, Lin	Review updates to calculation of tax gain or loss recognized under taxable asset sale scenario.	\$545.00	1.4	\$763.00
Regnier, Lin	Continue to review updates to calculation of tax gain or loss recognized under taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Analyze gain/loss calculations regarding taxable asset sale to potential bidder.	\$815.00	1.8	\$1,467.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera) to discuss tax due diligence requests.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review revised asset purchase agreement.	\$960.00	0.8	\$768.00
Subtotal for Tax Restructuring Services:			439.3	\$317,528.00
<b>Total</b>			<b>440.0</b>	<b>\$317,703.00</b>

**Recapitulation**

Name	Rate	Hours	Fees
Bates, John	\$960.00	1.8	\$1,728.00
Boyle, Matt	\$960.00	68.3	\$65,568.00
Fonseca, Mike	\$960.00	1.7	\$1,632.00
Forrest, Jonathan	\$960.00	4.4	\$4,224.00
Huston, Michael	\$960.00	0.7	\$672.00
Rohrs, Jane	\$960.00	0.5	\$480.00
Sullivan, Brian	\$960.00	16.9	\$16,224.00

Document Page 59 of 59  
**Cyxtera Technologies, Inc., et al.**

**Deloitte Tax LLP**

**Fees Sorted by Category for the Fee Period**

August 01, 2023 - August 31, 2023

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Van Gelder, Jeff	\$960.00	49.9	\$47,904.00
Jett, Kevin	\$815.00	15.7	\$12,795.50
Newport, Cathy	\$815.00	2.3	\$1,874.50
Serrano, Alfredo	\$815.00	44.9	\$36,593.50
Hybl, Claire	\$700.00	23.6	\$16,520.00
Pittman, Preston	\$700.00	2.1	\$1,470.00
Chapple, Joshua	\$545.00	4.3	\$2,343.50
Regnier, Lin	\$545.00	108.6	\$59,187.00
Taylor, Joe	\$545.00	66.6	\$36,297.00
Bachu, Anish	\$445.00	5.7	\$2,536.50
Petersen, Cam	\$445.00	21.3	\$9,478.50
Gutierrez, Dalia	\$250.00	0.7	\$175.00